

OFFICE OF AUDITS & ADVISORY SERVICES



OFFICE OF COUNTY COUNSEL OFFICERS' TRANSITION AUDIT

FINAL AUDIT REPORT

Chief of Audits: [James L. Pelletier, CIA, CICA](#)
IT Audit Manager: [Lynne Prizzia, CISA](#)
Auditor II: [Kathleen M. Whitehead, CGAP, CICA](#)

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County of San Diego

DONALD F. STEUER
CHIEF FINANCIAL OFFICER
(619) 531-5413
FAX (619) 531-5219

AUDITOR AND CONTROLLER
1600 PACIFIC HIGHWAY STE 166, SAN DIEGO, CALIFORNIA 92101-2478

TRACY M. SANDOVAL
ASST. CHIEF FINANCIAL OFFICER/
AUDITOR & CONTROLLER
(619) 531-5413
FAX (619) 531-5219

March 29, 2011

TO: Thomas E. Montgomery, County Counsel
Office of County Counsel

FROM: James L. Pelletier
Chief of Audits

FINAL REPORT: OFFICE OF COUNTY COUNSEL OFFICERS' TRANSITION AUDIT

Enclosed is our report on the Office of County Counsel Officers' Transition Audit. As there are no findings and recommendations in the report, no audit response is required.

Thank you for the courteousness and cooperation extended to the Office of Audits & Advisory Services during the course of the audit.

If you have any questions, please contact me at (858) 495-5661.

JAMES L. PELLETIER
Chief of Audits

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Enclosure

c: Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Brian M. Hagerty, Group Finance Director, Finance and General Government Group

INTRODUCTION

Audit Objective

The Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Office of County Counsel. The objective of the audit was to determine if there is reasonable assurance that the outgoing officer, John J. Sansone, and incoming officer, Thomas E. Montgomery, took appropriate actions and filed complete and accurate reports as of January 7, 2011 in compliance with California Codes, County regulatory requirements, and County policies and procedures. These requirements were explained in the instruction letter provided to each officer.

Background

The County Charter requires that the OAAS conduct such an audit when County officers leave or assume office to determine if certain affidavits, authorizations, disclosures, and reports are properly completed and processed. These actions provide for an orderly transition of officers, establish proper accountability for public assets and promote the County's General Management System (GMS), including its key disciplines of accountability/transparency, fiscal stability, and continuous improvement.

Audit Scope & Limitations

The reports are the responsibility of the officer who signs them. The OAAS' responsibility is to provide an opinion on the reports based upon the audit.

This audit was conducted in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

Methodology

OAAS reviewed all the reports filed by the outgoing and incoming officers and obtained supporting documentation to test completeness and accuracy of the reports.

AUDIT RESULTS

Summary

In our opinion, there is reasonable assurance that the outgoing and incoming officers filed complete and accurate reports in compliance with California Codes, County regulatory requirements, and County policies and procedures in connection with an officer's transition.

COMMENDATION

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the officers and staff of the Office of County Counsel throughout this audit.

Office of Audits & Advisory Services

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